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(Rev.8/97)

SEARCH WARRANT ON WRITTEN AFFIDAVIT

ORIGINAL

United States District Court	DISTRICT	
	SOUTHERN DISTRICT OF NEW YORK	
UNITED STATES OF AMERICA v. PREMISES KNOWN AND DESCRIBED AS OFFICES OF SNEAKERAMA, D/B/A SNEAKER MANIA, INC., SUITE 803, 6 XAVIER DRIVE, CROSS COUNTY SHOPPING CENTER, YONKERS, NY 10704 AND ANY CLOSED CONTAINERS AND CLOSED ITEMS THEREIN.	DOCKET NO.	MAGISTRATE'S CASE NO.
	04 MAG. 0357	
	TO: ANY AUTHORIZED AGENT OR LAW ENFORCEMENT PERSONNEL	

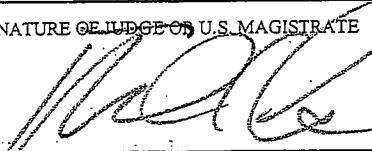
Affidavit(s) having been made before me by the below-named affiant that he/she has reason to believe that on the premises known and described as Offices of Sneakerama, d/b/a Sneaker Mania, Inc., Suite 803, 6 Xavier Drive, Cross County Shopping Center, Yonkers, NY 10704 and any closed containers and closed items therein in the Southern District of New York, there is now being concealed property, namely

SEE RIDER A

*All Computer Hardware to be retained within 60 days
of execution of warrant unless further application
is made to the court.*

and as I am satisfied that there is probable cause to believe that the property so described is being concealed on the person or premises above-described and that the grounds for application for issuance of the search warrant exist as stated in the supporting affidavit(s),

YOU ARE HEREBY COMMANDED to search on or before MARCH 1, 2004 (not to exceed 10 days) the person or place named above for the property specified, serving this warrant and making the search (in the daytime — 6:00 A.M. to 10:00 P.M.) (At any time in the day or night)* and if the property be found there to seize it, leaving a copy of this warrant and receipt for the property taken, and prepare a written inventory of the property seized and promptly return this warrant to any authorized judicial officer as required by law.

NAME OF AFFIANT	SIGNATURE OF JUDGE OR U.S. MAGISTRATE	DATE/TIME ISSUED
Special Agent Herbert Eis, IRS		2/20/04 11:55 AM

* If a search is to be authorized "at any time in the day or night" pursuant to Federal Rules of Criminal Procedure Rule 41(c), show reasonable cause therefor.

MARK D. FOX
24 United States Magistrate Judge
Southern District of New York

RIDER A

All documents and other property and things which constitute evidence or fruits of the violations of 26 U.S.C. Sections 7201 and 7206 (1) (failure to report income) and 31 U.S.C. Section 5324 (structuring of financial transactions), including the following, relating to Elia, Sneaker Mania, Inc., Sneaker Mania Women and Kids, Sneaker Outlet, Dynasty, Sports Stop, Pizza Mania, Final Touch Jewelry, Inc. and White Plains Driving School, DBA Center for Safety, relating to the tax years 1999 through the present:

- a. All records, including books, Articles of Incorporation, corporate resolutions, minute books, stock books, general journals, cash receipt journals, daily receipt envelopes, cash disbursement journals, sales journals, purchase journals, payroll records, payroll stubs, petty cash payment records, computer-generated summaries for the above, and correspondence; including correspondence to and from Paul Lenok, CPA;
- b. General ledgers and subsidiary ledgers including notes receivable, accounts receivable, accounts payable, notes payable, and closing ledgers;
- c. Bank Statements, deposit slips, withdrawal slips and canceled checks for all bank accounts, including all funds on deposit such as certificates of deposit and money market accounts;
- d. Receipt copies of money orders;
- e. Contracts, estimates, bills, invoices, receipts, correspondence, inventories, and other documents regarding vendors and or suppliers;
- f. All Federal income tax returns, Forms 1040, 1120, filed or not filed, and supporting work papers, summary sheets, and analyses used in the preparation of the tax returns;
- g. Forms 940, 941, W-2, W-3 and 1099 of the IRS, and any forms of the New York State Department of Taxation and Finance; which refer to or relate to the payroll, earnings, or taxes;
- h. Any and all computers, computer hard drives, and data and information stored on computers, electronic files, disks, software, electronic storage devices (e.g., Zip, CD, DVD and floppy diskettes) and all other peripheral

devices capable of storing information requested in (a)-(g) and (j) herein;

- i. All closed and/or locked containers containing the information requested in (a)-(g) and (j) herein;
- j. All other records regarding the failure to report income from Sneaker Mania, Inc., Sneaker Mania Women and Kids, Sneaker Outlet, Dynasty, Sports Stop, Pizza Mania, Final Touch Jewelry, Inc. and White Plains Driving School, Inc., DBA Center for Safety on the respective corporate tax returns and individual tax returns of the companies shareholders (26 U.S.C. Section 7201, 7206 (1)) and the structuring of financial transactions (31 U.S.C. Section 5324).
- k. Any and all records and documents in the Hebrew language, which, after seizure will be translated to discern whether they contain the information set forth in (a) through (j) above, which documents, after translation, will be retained if they do contain such information and returned if they do not contain such information.

Inventory Listing of All Items Seized at Search Warrant Site

Site Name:	Investigation Number:	Report Date:
Sneakerama Headquaters Office 6 Xavier Drive Suite 803 Cross County Shopping Center Yonkers, NY 10704	130430096	Tuesday, February 24, 2004
	Starting Date and Time:	02/24/2004 10:00 AM
	Ending Date and Time:	02/24/2004 02:26 PM
Control #: 1	Evidence Box: 1	
Location: Small Office (Right)	Locator Code: B1	
Found: Boxes		
Description: Seized Per Warrant	Final Touch Receipts for periods: 10/01, 6/02, 9/02, 2/03, 4/02, 1/03, 8/01, 3/02, 2/02, 7/02, 1/02, 11/01, 10/02, 12/02, 11/02, 9/01, 12/01 and 5/01	
Control #: 2	Evidence Box: 2	
Location: Small Office (Right)	Locator Code: B1	
Found: Boxes		
Description: Seized Per Warrant	Sports Stop Receipts for periods: 1/03, 8/02, 10/02, 9/02, 7/02, 12/02, 5/01, 11/02, 4/02, 1/03, 6/02, 2/03, 11/02	
Control #: 3	Evidence Box: 3	
Location: Small Office (Right)	Locator Code: B1	
Found: Boxes		
Description: Seized Per Warrant	Galeria Receipts for period 12/02. Women & Kids Receipts for periods 11/01. Kids Receipts for periods: 5/01, 9/01, 9/02, 3/02, 6/02, 2/02, 12/02, 7/02, 7/01, 4/02, 10/02, 1/03, 8/02, 2/03, 8/01, 10/01, 11/02, 1/02.	
Control #: 4	Evidence Box: 4	
Location: Small Office (Right)	Locator Code: B1	
Found: Boxes		
Description: Seized Per Warrant	Outlet Receipts for periods: 7/01, 5/01, 8/01, 6/02, 3/02, 2/02, 7/02, 11/02, 8/02, 6/03, 9/02, 2/03, 10/02, 4/02, 12/02, 1/02, 11/01.	
Control #: 5	Evidence Box: 5	
Location: Small Office (Right)	Locator Code: B1	
Found: Boxes		
Description: Seized Per Warrant	Sneaker Mania Receipts for periods: 10/01, 8/02, 6/02, 11/02, 4/02, 1/03, 2/02, 8/01, 10/02, 5/01, 7/01, 2/03, 11/01, 9/01, 3/02, 12/02, 8/02, 9/02.	

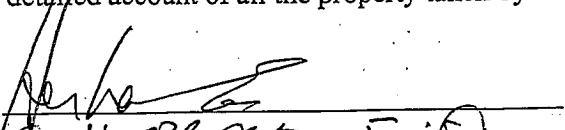
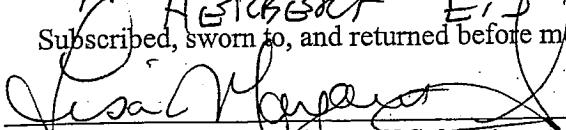
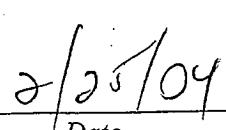
Control #:	6	Evidence Box:	6	
Location:	Small Office (Right)	Locator Code:	B2	
Found:	Cabinets (Top & Drawers)			
Description:	Seized Per Warrant	Nike invoices to Sneaker Mania 7/30/02 - 1/29/03. Store permits, rent - outlet, invoices Sneaker Mania, 12/31/00 W-2 Audit Reports, Policy sheets, Sneaker Mania till runs, Sneaker Mania Financial Stmt 2001, money orders for 2002		
Control #:	7	Evidence Box:	7	
Location:	Small Office (Right)	Locator Code:	B3	
Found:	Cabinets (Top)			
Description:	Seized Per Warrant	Bank Stmt's for Cross County Electronics, Pizza Mania, Final Touch Jewelry, Sneaker Mania from HSBC & Fleet Bank for the periods 2001 - 2002		
Control #:	8	Evidence Box:	8	
Location:	Small Office (Right)	Locator Code:	B3	
Found:	Cabinets (Drawers 1 & 3)			
Description:	Seized Per Warrant	Invoices/Stmt's for 2002 & 2003 - money orders (copies) attached		
Control #:	9	Evidence Box:	9	
Location:	Small Office (Right)	Locator Code:	B3	
Found:	Cabinets (Top, drawers 3 & 4)			
Description:	Seized Per Warrant	Invoices for 2001, 2002. Shipping invoices for 2001 & 2002. Quaterly Reports for 2001		
Control #:	10	Evidence Box:	10	
Location:	Reception Area	Locator Code:	A2	
Found:	Dresser w/ Fax (Top draw and top dresser)			
Description:	Seized Per Warrant	Fax from Paul H. Lenok (5 pgs 2/23/04), fax journal (3 pgs), fax requests for W-2s, invoices (5 pgs), Assorted files, Sneaker Mania invoices, inventory records, payroll records. Money order receipts (numerous)		
Control #:	11	Evidence Box:	11	
Location:	Hallway	Locator Code:	D1	
Found:	Hallway closet			
Description:	Seized Per Warrant	4 Green envelopes-Sneaker Mania receipts/refunds for 2002. 1 Green envelope - Pizza Mania receipts for 2002		
Control #:	12	Evidence Box:	12	
Location:	Small Office (Right)	Locator Code:	B4	
Found:	Stand (serving cart)			
Description:	Seized Per Warrant	Invoices for 2002. Photo express receipts '98. Driving School 2000/ W-2 '01. Deposit slips for Photo express, Simon Says Garage, Sneaker Mania. Sneaker Mania folders w/coupons for '01 & '02		

Control #:	13	Evidence Box:	13
Location:	Large Office (Left)	Locator Code:	C1
Found:	Cabinet		
Description:	Seized Per Warrant	Allan Block Agency policy renewals. Tax Returns prepared by Paul Lenox. Postal Money Order receipts. IRS notices (various years). Billing Invoices from various vendors.	
Control #:	14	Evidence Box:	14
Location:	Small Office (Right)	Locator Code:	B5
Found:	File Cabinet (2 & 3 drawers)		
Description:	Seized Per Warrant	Nike Invoices with money orders for '02. Reebok invoices w/ money orders for '02. New Balance w/ money orders for '02 and traveler checks. Dynasty receipts for 5/01, 7/02, 3/02, 2/02, 8/02, 11/02, 8/01, 8/03, 6/02, 12/02, 10/02, 9/02, 10/01, 1/02, 9/01, 12/01, 11/01	
Control #:	15	Evidence Box:	15
Location:	Reception Area	Locator Code:	A6
Found:	Computer		
Description:	Seized Per Warrant	Images of computer harddrive (Advanced Technology System - no serial number)	
Control #:	16	Evidence Box:	16
Location:	Small Office (Right)	Locator Code:	B7
Found:	Under desk		
Description:	Seized Per Warrant	Image of Compaq computer (S/N MXM33040N) Hard Drive	
Control #:	17	Evidence Box:	17
Location:	Reception Area	Locator Code:	A1
Found:	Desk		
Description:	Seized Per Warrant	Paroll Sales invoices. Misc. Sneaker Mania invoices. Pizza Mania & other bills for '03 & '04. Global payments. Sports Stop W-2 for '03. Bills & Records for '02. Invoice records for Jan '03- Dec '03. Amex, Discovery card bills for '03-'04. Global payments for '02-'03	
Control #:	18	Evidence Box:	18
Location:	Reception Area	Locator Code:	A5
Found:	Table (Desk)		
Description:	Seized Per Warrant	Numerous Sneaker Mania & Sport Stop invoices. Unopened mail business documents pertaining to Sneaker Mania & Sneakerama.	
Control #:	19	Evidence Box:	19
Location:	Reception Area	Locator Code:	A3
Found:	Box		
Description:	Seized Per Warrant	2 bags of cash register receipts for Sneaker Mania for periods 2003- 2004	

Control #:	20	Evidence Box:	20
Location:	Reception Area	Locator Code:	A1
Found:	Under Desk		
Description:	Seized Per Warrant	Dynasty for 1/04 & Final Touch daily receipts & expenses. Sport Stop 1 & 2 ledger for 2/04 and daily receipts & expenses. Cash register receipts for Sneaker Mania, Sports Stop for period of 2/04.	
Control #:	21	Evidence Box:	21
Location:	Reception Area	Locator Code:	A3
Found:	Box		
Description:	Seized Per Warrant	Daily receipts for Sneaker Mania '03. Daily receipts for Sports Stop '03. Daily receipts for Sneaker Outlet & Dynasty '03	
Control #:	22	Evidence Box:	22
Location:	Reception Area	Locator Code:	A3
Found:	Box		
Description:	Seized Per Warrant	Sneaker Mania daily receipts for Nov/Dec '03 - Jan '04	
Control #:	23	Evidence Box:	23
Location:	Reception Area	Locator Code:	A1
Found:	Desk		
Description:	Seized Per Warrant	Checks stubs. Check books for Sport Stop, Sneaker Mania, Final Touch & Pizza Mania	
Control #:	24	Evidence Box:	24
Location:	Closet	Locator Code:	E
Found:	Closet		
Description:	Seized Per Warrant	'99 -'03 payroll records/journal for Sneaker Mania	
Control #:	25	Evidence Box:	25
Location:	Reception Area	Locator Code:	A2
Found:	Dresser (bottom draw)		
Description:	Seized Per Warrant	Money receipts, stubs, plastic bag. Ledgers, journals, tax records, invoices, contracts, file folders and books.	
Control #:	26	Evidence Box:	26
Location:	Small Office (Right)	Locator Code:	B5
Found:	File Cabinet		
Description:	Seized Per Warrant	Bank Stmt - Waller Associates. Copies of checks. Money orders '02 (payments & invoices)	
Control #:	27	Evidence Box:	27
Location:	Small Office (Right)	Locator Code:	B5
Found:	File Cabinet		
Description:	Seized Per Warrant	Dynasty, Pizza Mania, Final Touch receipts for '03. Sports Stop receipts for '03 & '04	

Control #:	36	Evidence Box:	36
Location:	Large Office (Left)	Locator Code:	C3
Found:	Desk		
Description:	Seized Per Warrant	Receipts from postal money orders, Sneaker Mania check register, various check registers tapes, Fidelity stmts.	
Control #:	37	Evidence Box:	37
Location:	Large Office (Left)	Locator Code:	C3
Found:	Desk		
Description:	Seized Per Warrant	Closing Stmt (Sale of Property), Fidelity Brokerage Stmt, Landmark Financial Limited correspondence.	
Control #:	38	Evidence Box:	38
Location:	Large Office (Left)	Locator Code:	C3
Found:	Desk		
Description:	Seized Per Warrant	general ledger sheets, 3 spiral notebooks, bank records, brokerage records, invoices and real estate records.	

RETURN

DATE WARRANT RECEIVED 2/20/04	DATE AND TIME WARRANT EXECUTED 2/24/04 10 ⁰ am	COPY OF WARRANT AND RECEIPT FOR IT WITH DAVID ELFAHUS
INVENTORY MADE IN THE PRESENCE OF		
INVENTORY OF PROPERTY TAKEN PURSUANT TO THE WARRANT		
<i>SEE Attached</i>		
CERTIFICATION		
I swear that this inventory is a true and detailed account of all the property taken by me on the warrant		
 <i>Herbert E.</i> Subscribed, sworn to, and returned before me this date.  <i>Lisa M. Mayaux</i> Federal 328 or U.S. Magistrate  <i>David Elfahus</i> Date 2/25/04		

Printed on 3/10/2008 at 10:45 AM
 This document must be retained in the case file

